

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

Industry Circular No. 57-11

April 12, 1957

FURTHER INSTRUCTIONS RELATIVE TO RECEIPT OF TAXPAID TOBACCO PRODUCTS INTO TOBACCO PRODUCTS FACTORIES

Manufacturers of tobacco, cigars, and cigarettes:

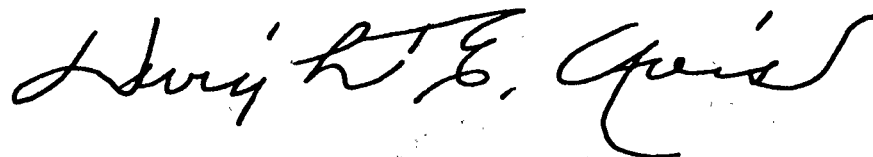
Purpose. The purpose of this industry circular is to advise you that (1) you may receive into the bonded premises of your factory taxpaid tobacco products of a kind other than that produced in your factory, and (2) where you have been granted blanket authority to receive taxpaid tobacco products into the bonded premises of your factory, it will no longer be necessary to furnish the Assistant Regional Commissioner information with respect to each lot or shipment to be received.

Background. You were advised in Industry Circular No. 56-44, dated December 3, 1956, of the procedure to be followed with respect to the receipt of taxpaid packages of tobacco products into your factory on and after January 1, 1957. The above-mentioned circular restricted the receipt of taxpaid tobacco products to the kind produced by you and indicated that if you desired, as a continuing arrangement, to receive such products into the bonded premises of your factory it would be agreeable to this office for the Assistant Regional Commissioner, Alcohol and Tobacco Tax, to grant you blanket authority to do so, provided you furnished to the Assistant Regional Commissioner certain information with respect to each lot or shipment to be received.

Storage and accounting. All taxpaid tobacco products received, whether or not of the kind produced in your factory, are to be stored, segregated, or earmarked in such a manner as to make them readily identifiable, as taxpaid products received, for inspection and accounting purposes.

Records. When taxpaid tobacco products of the kind produced in your factory are received, you will continue to record the receipt and subsequent disposition of such products in Section V of the record required to be kept by manufacturers of tobacco products, Form 2141, 2142-A, or 2143, as the case may be. On the other hand, with respect to taxpaid tobacco products received of a kind other than that produced in your factory, no entries of such products will be required in the revenue record of the factory, since such products will be readily distinguishable from the product manufactured in the factory.

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.



Dwight E. Avis
Director, Alcohol and Tobacco Tax Division